--- 2/35th Pound - the definitive Series “C” - imperforate - 155 x 15 mm. ---

The BABN 2/35th pound die proof was approved by the Commissioner of Excise “P. L. Smyth” on July 24th 1940 (see page 24 of the Brandom “Supplement”). The hidden letters “L-A” on the 2/35th pound strip must thus designate the die as from 1940, but there has been no indication that this 2/35th strip was used without being overprinted to 2/23rd pounds as **RP-1627**.

The controls on the 1942 **2¢** BABN re-surcharge are *too low* to fit into the 2/23rd pound sequence, and thus these sheets must have been control numbered for the June 1940 Budget as the imperforate 2/35th pound strip. They must have printed a quantity of the ***unlisted*** 2/35th pound sheets, probably feeling that with the wartime excise duty increase the manufacturers would be forced to reduce the 1/17th pound size. These 2/35th pound sheets were control numbered in their proper 2/35th pound denomination, and remained unused in BABN’s vaults.

With the June 1942 Budget, these unwanted 2/35th pound sheets were overprinted **2/23** (more than one ounce) and then surcharged **2¢ / EXCISE / TAX** by BABN. Tentatively I have arbitrarily assigned **RP-1211** to this *undiscovered* 1942 BABN surcharge **2¢ / EXCISE / TAX** on **2/23** on 2/35th pounds - **WANTED!**

Finally under the March 1943 Budget the unused **RP-1211** was re-surcharged by BABN with **4¢** as **RP-1627**, and sent to “B. Houde”. Apparently this is the only catalogue listing of the imperforate 2/35th pound strip.

RP-1627 - **4¢** over **2¢ / EXCISE / TAX** on **2/23** over 2/35th pound, imperforate, control **0187237**
Coded **7-13D / AOB** by “B. Houde & Grothe”, Quebec City, in April 1943

0187237 ★	04/43	RP-1627	**4¢** over **2¢ / EXCISE / TAX** on **2/23** over 2/35th pound, coded **7-13D / AOB**
0367191		RP-1627	**4¢** over **2¢ / EXCISE / TAX** on **2/23** over 2/35th pound, imperforate
0396368		RP-1627	**4¢** over **2¢ / EXCISE / TAX** on **2/23** over 2/35th pound, imperforate
0717101	04/43	RP-1627	**4¢** over **2¢ / EXCISE / TAX** on **2/23** over 2/35th pound, coded **7-13D / AOB**

With the 2/35th pound control numbers for this initial 1943 copy of **RP-1627** already in the 180,000 range one would wonder if the *unlisted* 1942 surcharged overprint **RP-1211** didn’t actually see production usage.

File path is [c:\ CR - STAMPS \ RP_STAMPS \ 1935 - Series C \ 2-35 pound],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
September 2nd 2013 - JBH